APR 1988

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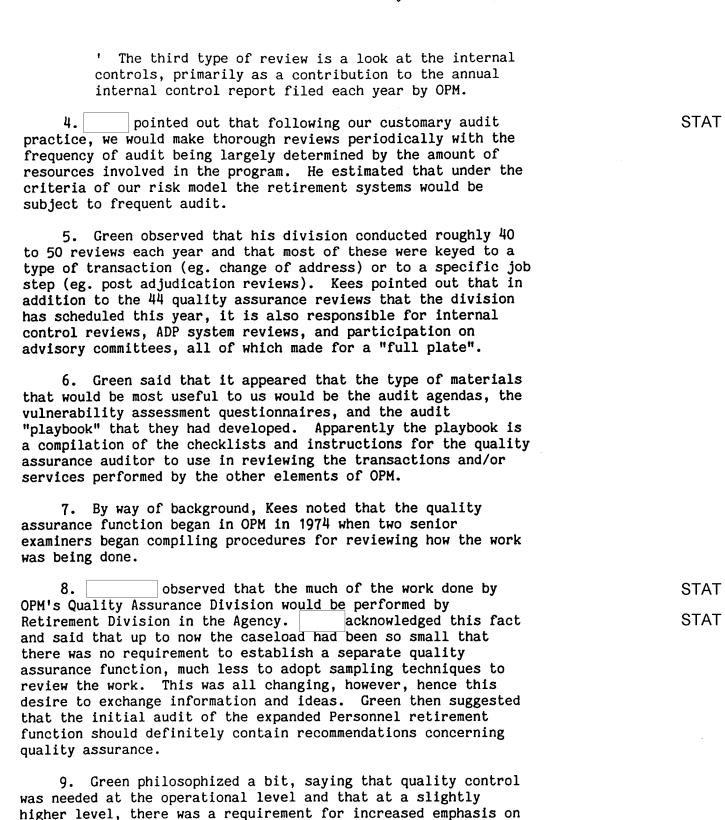
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25 March 1988

MEMORANDUM FOR	THE RECORD			
FROM:]		STAT
SUBJECT:	Meeting With OPM Retirement System	□ Officials re Auditing ms	CIA	
				STAT
Quality Assurated discuss how CI auditing the actions are supported to the control of the contro	nce Division of OPM ⁱ A might approach mos iditional retirement	Green and Woody Kees o 's financial systems g st effectively the tas t systems for which it , FERS Special, and CS	roup to k of has	·
seeking educate that would sate financial compostandards for a that we had so insofar as we had that the sate substantially in the sate of	ion and guidance from isfy both our own stance and system auduality assurance are familiarity with mad been auditing Clappe of Agency responsith the onset of FE	oy indicating that we come OPM in conducting a tringent requirements udits as well as OPM's nd internal controls. audits of retirement (ARDS regularly for some onsibility had increase ERS and FERS Special action of the CSRS for	udits for He noted systems me time ed nd with	STAT
different types ' A s are do sampli people error of the	s of audits: series of ongoing prone a continuing (i.ing approach is used a sample of rate (3-4 percent is processing. Followith the people ases to see how well	division performed the rogram reviews and aud e. year-round) basis. If or this purpose. Go cases and then computes typical) and the time who actually are producted they understand and part of they understand and part of the	its that A reen's te the meliness hen cessing	
instar catego	nces, the review is ory of employee s	views are conducted. done on the basis of a say GS-4 through GS-7 mination of the work	a	

entire section.

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internal controls and compliance issues. Kees noted that it may

be difficult to conduct an adequate review if it is done strictly on an annual basis because different systems have

different attributes at different times of the year.

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10. Kees also suggested that an auditor be placed in the
approval loop for new adp systems that support retirement
administration. This comment was triggered by
observation that the OPM and Agency programmers were cooperating
closely and were testing results at each step of development.
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11. Green closed the meeting by suggesting that one or
more of the Agency auditors come to pick up the materials that
OPM would provide us once the necessary releases were gotten.
said that he would like some time to examine the materials
before he asked for further information or clarification and
Kees said he understood that viewpoint perfectly. Green also
mentioned that he would like to have a third person in addition
to Kees and himself cleared to look at the Agency audit reports
in case of personnel transfers or other contingencies. He said
that he would like the Agency to be as independent as possible
because he already had plenty to do. He offered presumably
to Personnel rather than Auditto have an Agency employee
detailed to his division to get an on-the-job feel for their
approach, procedures and techniques of quality assurance. As a
parting suggestion, Kees said that the closer the Agency
emulates the OPM process, the better.

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